

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS:**

1. (Previously Presented) A method for organizing multiple accounts, comprising:

assigning labels to each of multiple accounts from among labels included in a label set, one or more of the labels being one or more attributes;

receiving data matched with labels from the label set;

posting, in a computer processing device, the received data to the accounts based on the labels matched to the received data;

forming, in the computer processing device, a first data structure to include a first pointer to an attribute group including one or more of the attributes;

linking, in the computer processing device, the attribute group to the first data structure pointing to the attribute group via a second pointer that points to the first data structure;

forming, in the computer processing device, a second data structure, which has the one or more attributes of the attribute group, to include the first pointer to the attribute group;

linking, in the computer processing device, the attribute group to the second data structure via a third pointer that points to the second data structure; and

dynamically assigning, in the computer processing device, at least one additional attribute to the first and second data structures, the first and second data

structures comprising at least one of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts, by adding the at least one additional attribute to the attribute group; and outputting, from the computer processing device, at least part of the first data structure and at least part of the second data structure based on at least one of the attributes of the attribute group linked to the first data structure and the second data structure.

2. (Previously Presented) The method of Claim 1, wherein the label set comprises Assets, Liabilities, Revenues, Expenses, Owner's Equity, and Cost of Sales.

3. (Previously Presented) The method of Claim 2, wherein the label set comprises Liquid Assets, Accounts Receivable, Accounts Payable, Trade Revenues, Trade Expenses, Operating Cash Flow, Financing Cash Flow, and Investing Cash Flow.

4. (Previously Presented) The method of Claim 1, comprising assigning an account classification label to an account.

5. (Previously Presented) The method of Claim 4, comprising selecting the account classification label from an account classification label set comprising Customer, Supplier, Rent, Utilities, and Commissions.

6. (Previously Presented) The method of Claim 4, comprising assigning multi-level classification labels to an account.
7. (Previously Presented) The method of Claim 6, comprising selecting the multi-level classification labels from a set comprising details about elements in the account classification label set.
8. (Previously Presented) The method of Claim 1, comprising:  
the computer system displaying a Beginning Balance Sheet sequence, a Balance Sheet Transfer and Adjustment sequence, an Income Statement sequence, an Indirect Cash Statement sequence, and an Ending Balance Sheet sequence aligned side-by-side; and  
the computer system organizing all elements in the sequences so that all corresponding elements in the sequences are aligned in the same row.
9. (Previously Presented) The method of 8, comprising organizing all the elements in each sequence in accordance with an ordering of one of the sequences.
10. (Previously Presented) The method of 9, wherein the ordering is of the Ending Balance Sheet sequence.
11. (Previously Presented) The method of 9, comprising organizing all the elements in each sequence in accordance with an ordering selected by a user.

12. (Currently Amended) The method of Claim ~~[[50]]~~ 49, wherein the first Alternate Control Accounts are Control Accounts for the first Accounting Standard.

13. (Currently Amended) The method of Claim ~~[[50]]~~ 49, wherein the first Alternate Control Accounts are linked to other Alternate Control Accounts associated with other Accounting Standards and the method comprises:

automatically reflecting the received data from the first Alternate Control Accounts into the other Alternate Control Accounts based on the links between the Alternate Control Accounts.

14. (Previously Presented) The method of Claim 13, wherein the associations between the Alternate Control Accounts and the corresponding Accounting Standards identify the Alternate Control Accounts by at least one of account type labels and account nature labels.

15. (Previously Presented) The method of Claim 13, wherein the links between the Alternate Control Accounts identify the Alternate Control Accounts by at least one of account type labels and account nature labels.

16. (Previously Presented) The method of Claim 1, comprising:  
a user matching labels from the label set to the data.

17. (Previously Presented) The method of Claim 16, wherein the label set comprises labels defined by a user.

18. (Previously Presented) The method of Claim 1, wherein at least one of the labels matched to the received data is linked to at least one of the other labels in the label set.

19. (Previously Presented) The method of Claim 18, comprising:  
receiving at least one first label from a user;  
collecting all data matched to the at least one first label and all data matched to labels linked to the at least one first label; and  
displaying the collected data.

20. (Previously Presented) The method of Claim 1, wherein at least one of the labels matched to the received data is linked to a plurality of the labels in the label set.

21. (Previously Presented) The method of Claim 1, wherein the received data represent transactions, and at least one of the multiple accounts is a Smart Account having a rule set associated with it that defines transactions and defines posting rules associated with the defined transactions, the method comprising:  
the Smart Account recognizing a transaction defined in the rule set based on the corresponding labels matched to the received data; and  
the Smart Account posting the recognized transaction in accordance with the associated posting rules.

22. (Previously Presented) The method of Claim 21, wherein the Smart Account posts parts of the transaction to different accounts in accordance with the associated rules.

23. (Previously Presented) The method of Claim 21, wherein the different accounts are Alternate Control Accounts associated with different accounting standards.

24. (Previously Presented) The method of Claim 21, wherein the Smart Account is an Alternate Control Account.

25. (Previously Presented) The method of Claim 21, wherein the posting rules identify one or more accounts to which an identified transaction will be posted, by at least one of account type labels and account nature labels.

26. (Previously Presented) The method of Claim 21, wherein the Smart Account posts an identified transaction in parts, each part with a different date.

27. (Previously Presented) The method of Claim 26, wherein the different parts and corresponding dates are consistent with a depreciation schedule or an amortization schedule.

28. (Previously Presented) The method of Claim 26, wherein the parts and different dates distribute prepaid income over a period of time.

29. (Previously Presented) The method of Claim 21, wherein the Smart Account posts an identified transaction in parts, each part with a different future date.

30. (Previously Presented) The method of Claim 21, wherein the Smart Account posts an identified transaction to a future date.

31. (Previously Presented) The method of Claim 1, wherein the received data include financial data and non-financial data.

32. (Previously Presented) The method of Claim 1, wherein the multiple accounts are organized based on the assigned labels.

33. (Previously Presented) The method of Claim 1, wherein the multiple accounts comprise a control account, the control account comprises a sub-account, and the sub-account comprises an element, the method comprising:

displaying the control account;

displaying a sub-account in the control account; and

displaying details regarding the element in the sub-account.

34. (Previously Presented) The method of Claim 33, wherein the displaying steps are each performed in response to a user's selection.

35. (Previously Presented) The method of Claim 1, comprising:

receiving a date selection indicating a time period;  
receiving an account selection; and  
displaying activity in the selected account from the selected time period.

36. (Previously Presented) The method of Claim 1, comprising:  
receiving an account selection;  
receiving a date selection indicating a point in time for each account in the  
account selection; and  
displaying for each account in the account selection, an account value on the  
point in time.

37. (Previously Presented) The method of Claim 1, comprising:  
receiving goals and rules linking financial data with non-financial data;  
identifying, via the assigned labels and the matched labels, ones of the  
multiple accounts and posted data relevant to the received goals and rules; and  
modeling changes to the identified accounts and identified posted data that  
achieve the received goals and rules.

38. (Previously Presented) The method of Claim 37, comprising:  
identifying activities associated with the identified accounts and identified posted  
data.

39. (Previously Presented) The method of Claim 37, comprising:  
adjusting the modeled changes in response to inputs from a user.



40. (Previously Presented) The method of Claim 1, comprising:  
based on the labels assigned to the multiple accounts, assigning  
Consolidation Numbers to the multiple accounts;  
extracting information from the accounts; and  
placing the extracted information into at least one Consolidation Account  
based on the Consolidation Numbers of the accounts from which the information was  
extracted.

41. (Previously Presented) The method of Claim 40, comprising:  
placing extracted information from one of the multiple accounts into a Consolidation  
Account identified by the Consolidation Number assigned to the one of the multiple  
accounts.

42. (Previously Presented) The method of Claim 1, wherein at least one of the  
attributes is a Virtual Attribute.

43. (Previously Presented) The method of Claim 1, wherein at least one of the  
attributes is an Active Attribute.

44. (Currently Amended) The method of Claim 1, wherein the first pointer  
comprises respective one or more logical pointers that point to the one or more  
attributes associated with the attribute group.

45. (Previously Presented) The method of Claim 1, wherein the first pointer comprises a logical pointer to an attribute group definition that has links to the one or more attributes associated with the attribute group.

46. (Currently Amended) The method of Claim ~~[[48]]~~ 48, wherein the Attribute Center is a Virtual Attribute Center.

47. (Previously Presented) The method of Claim 1, comprising:  
logically locking related entries across the multiple accounts by inserting a code into a lock table, wherein the code indicates at least one Attribute relating the locked entries.

48. (Previously Presented) The method of claim 1, comprising:  
forming an Attribute Center that points to data structures having at least one of the attributes in common, the Attribute Center being one of the labels of the label set.

49. (Previously Presented) The method of claim 1, comprising:  
defining some of the multiple accounts as first Alternate Control Accounts associated with a first Accounting Standard that is defined using labels from the label set; and  
posting the received data to the first Alternate Control Accounts, based on the labels matched to the received data.